

J. Ted Donovan (JTD 1343)
FINKEL GOLDSTEIN ROSENBLUM & NASH, LLP
Attorneys for Pillarhouse (U.S.A.), Inc.
26 Broadway, Suite 711
New York, New York 10004
Telephone: (212) 344-2929
Facsimile: (212) 422-6836

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X

In re:

Chapter 11

Delphi Corporation et al.,

Hon. Robert D. Drain

Debtors.

Case No. 05-44481 (RDD)
(Jointly Administered)

-----X

**OPPOSITION OF PILLARHOUSE (U.S.A.), INC.
TO THE DEBTORS'S ELEVENTH OMNIBUS
OBJECTION TO CLAIMS (CLAIM # 10203)**

**TO THE HONORABLE ROBERT D. DRAIN,
UNITED STATES BANKRUPTCY JUDGE:**

Pillarhouse (U.S.A.), Inc. ("Pillarhouse"), by its attorneys, Finkel Goldstein Rosenbloom & Nash, LLP, as and for its opposition to the Eleventh Omnibus Objection to Claim filed by Delphi Corporation et al. (hereinafter collectively referred to as the "Debtors") represents and shows this court as follows:

1. Pillarhouse timely filed a proof of claim in the amount of \$17,193.64, which claim was assigned number 10203. Annexed hereto as Exhibit "A" is a statement of the balance due, together with copies of the eight invoices referenced therein.

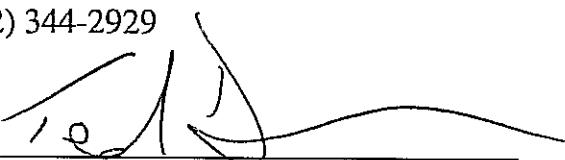
2. The Debtors now object to a portion of the claim, asking that it be reduced to \$14,086.44, without any explanation of which invoices, or partial invoices, the Debtors dispute, or the reason why the Debtors dispute the invoices.

3. It is respectfully submitted that, without more, the conclusory statements in the Debtors' objection are wholly insufficient to overcome the prima facie evidence of the proof of claim filed by Pillarhouse, and the objection to Claim 10203 should be denied in its entirety.

WHEREFORE, Pillarhouse respectfully prays for relief consistent with the foregoing, together with such other and further relief as may be just and proper.

Dated: New York, New York
April 13, 2007

Finkel Goldstein Rosenbloom & Nash, LLP
Attorneys for Pillarhouse (U.S.A.), Inc.
26 Broadway, Suite 711
New York, New York 10004
(212) 344-2929

By: 
J. Ted Donovan (JTD 1343)